

**UNITED STATES BANKRUPTCY COURT**  
Southern District of California

**ROSTER OF STATE AND FEDERAL AGENCIES**

The debtor is required to mail all notices to the parties indicated below as prescribed by the Federal Rules of Bankruptcy Procedure and the Local Rules of this Court:

1. U.S. TRUSTEE, Department of Justice, 402 W. Broadway, Suite 600, San Diego, CA 92101
2. U.S. ATTORNEY for the Southern District of California, (For the *list Creditor*), 880 Front Street, Room 6293, San Diego, CA 92101 [*only if listed as a creditor*]
3. CHIEF, SPECIAL PROCEDURES, Section - Insolvency, Internal Revenue Service, P.O. Box 7346, Philadelphia, PA 19101-7346 [*all Chapter 11 cases*]
4. INTERNAL REVENUE SERVICE, Special Procedures Branch, 880 Front Street, Room 3269, San Diego, CA 92101-8869 [*if listed specifically as a creditor in a Chapter 7 or 13 case*]
5. EMPLOYMENT DEVELOPMENT DEPARTMENT, P.O. Box 120831, San Diego, CA 92112-0831
6. STATE BOARD OF EQUALIZATION, STATE OF CALIFORNIA, P.O. Box 942879, Sacramento, CA 92479
7. FRANCHISE TAX BOARD, STATE OF CALIFORNIA, Bankruptcy Section MS A340, P.O. Box 2952, Sacramento, CA 95812-2952
8. EMPLOYMENT DEVELOPMENT DEPARTMENT, STATE OF CALIFORNIA, Bankruptcy Unit - MIC 92E, P.O. Box 826880, Sacramento, CA 94280
9. DEPARTMENT OF INDUSTRIAL RELATIONS, LABOR LAW ENFORCEMENT, STATE OF CALIFORNIA, 1550 W. Main St., El Centro, CA 92243-2105
10. DIVISION OF LABOR STANDARDS ENFORCEMENT, STATE OF CALIFORNIA, 7575 Metropolitan Drive, Ste. 210, San Diego, CA 92108-4424
11. DUN & BRADSTREET<sup>1</sup>, P.O. Box 520, Center Valley, PA 18034-0520 [*§341(a) meeting notice only*]
12. SECURITIES & EXCHANGE COMMISSION, Attn: Bankruptcy Counsel, 5670 Wilshire Blvd., 11th Floor, Los Angeles, CA 90036 [*Corporate Chapter 11 cases only or upon special request by the Commission*]
13. COMMODITIES FUTURES TRADING COMMISSION, Three Lafayette Centre, 1155 21<sup>st</sup> Street, N.W., Washington, D.C. 20581 [*if debtor is a commodity broker*]

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<sup>1</sup>Non-governmental agency